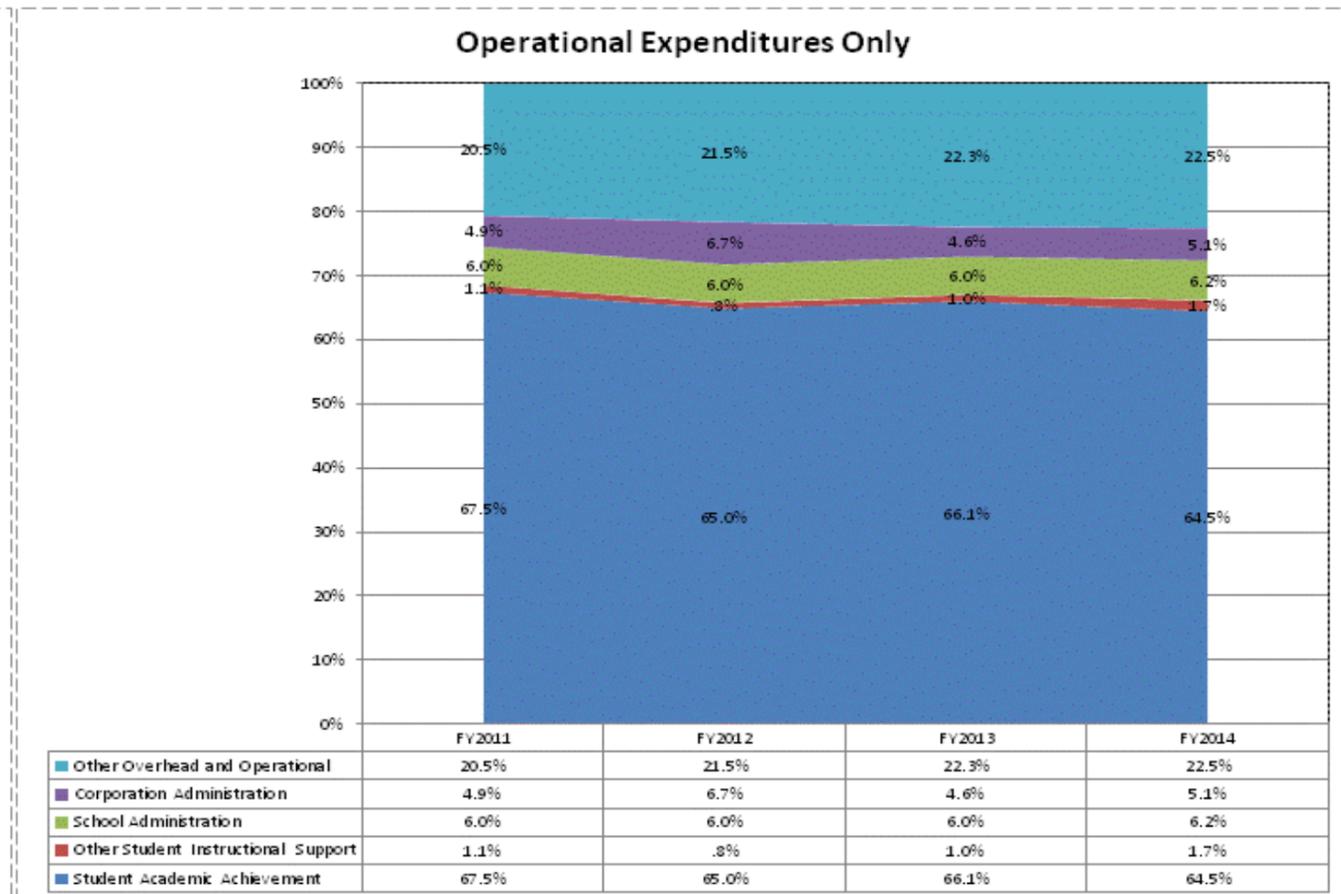
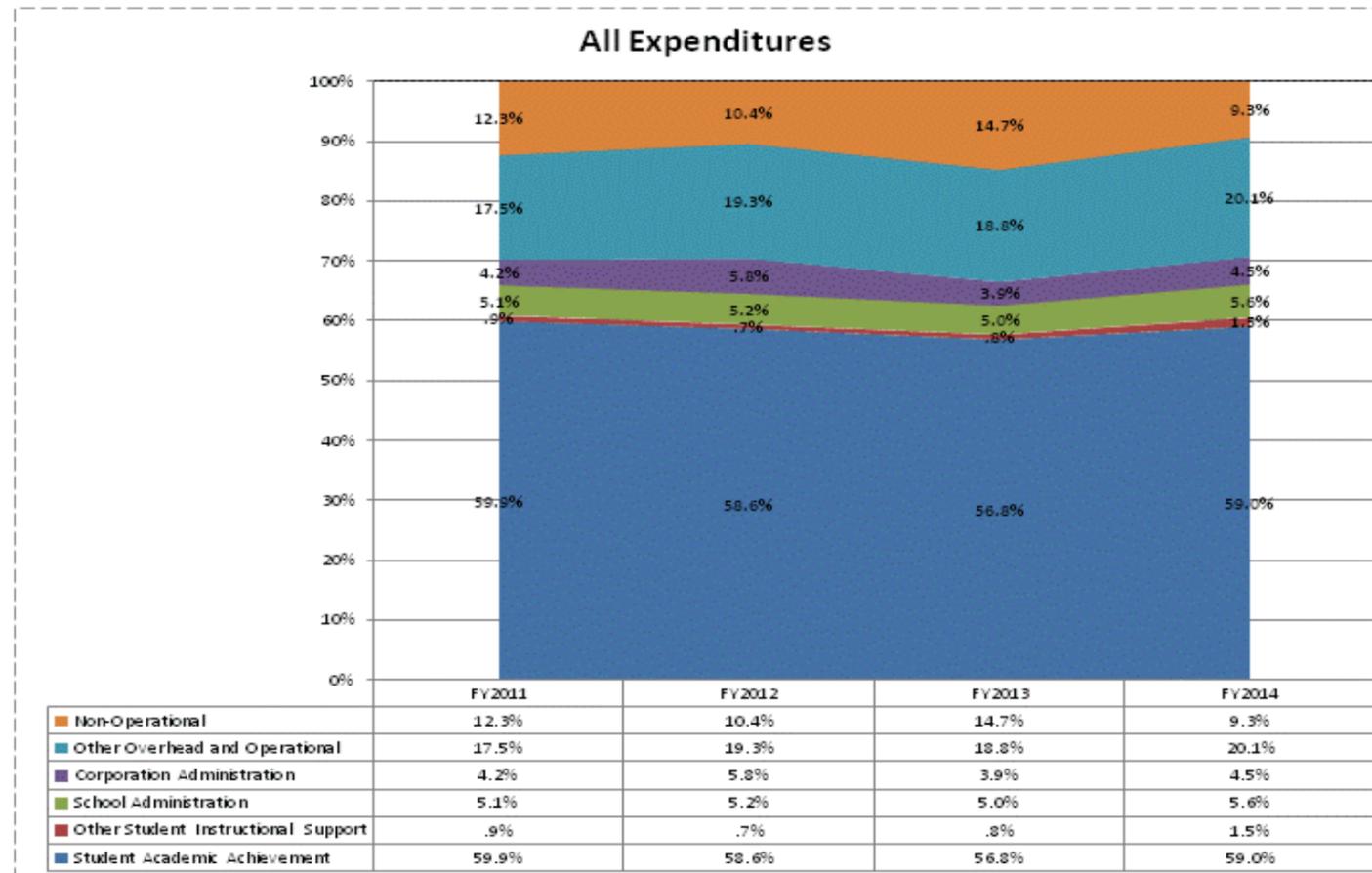


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Scott County School District 1 (7230)

Scott County School District 1 (7230)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$8,806,815	57.8%	\$8,417,570	57.6%	\$8,224,628	56.8%	\$7,656,003	59.0%
Student Instructional Support	\$744,430	4.9%	\$890,027	6.1%	\$842,963	5.8%	\$917,288	7.1%
Overhead and Operational Nonoperational	\$3,074,063	20.2%	\$3,442,981	23.6%	\$3,277,463	22.6%	\$3,196,194	24.6%
Nonoperational	\$2,622,491	17.2%	\$1,863,486	12.8%	\$2,133,006	14.7%	\$1,202,800	9.3%
Grand Total	\$15,247,799		\$14,614,063		\$14,478,059		\$12,972,284	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	62.6%	63.7%	62.6%	66.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Scott County School District 1 (7230)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$119,657	\$502,130	\$474,785	N/A	297%	-5%
11100 Regular Programs; Elementary	\$2,099,698	\$2,816,084	\$2,516,582	\$2,217,682	6%	-21%	-12%
11200 Regular Programs; Middle/Junior High	\$1,045,387	\$1,242,342	\$1,296,169	\$1,206,733	15%	-3%	-7%
11300 Regular Programs; High School	\$1,328,257	\$1,710,196	\$1,655,575	\$1,497,013	13%	-12%	-10%
11350 Regular Programs; High School; Academic Honors Diploma	\$23,328	\$0	\$0	\$0	-100%	N/A	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$22,446	\$38,971	N/A	N/A	74%
11910 Other Regular Programs; Competency Testing	\$36,009	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$8,276	\$3,465	\$15,015	\$27,510	232%	> 500%	83%
12210 Mental Disabilities; Mild Mental Disabilities	\$158,772	\$256,144	\$211,874	\$220,524	39%	-14%	4%
12220 Mental Disabilities; Moderate Mental Disabilities	\$298	\$150	\$0	\$0	-100%	-100%	N/A
12350 Physical Impairment; Homebound	\$222	\$225	\$3,291	\$550	148%	144%	-83%
12510 Culturally Different; Communication Disorders	\$10,838	\$3,865	\$147	\$150	-99%	-96%	2%
12520 Culturally Different; Compensatory	\$106,105	\$170,123	\$274,902	\$265,285	150%	56%	-3%
12610 Learning Disability	\$46,012	\$57,142	\$193	\$10,542	-77%	-82%	> 500%
12710 Equal Opportunity At Risk	\$250,860	\$269,438	\$220,436	\$194,337	-23%	-28%	-12%
12810 Special Education Preschool	\$0	\$0	\$86,856	\$84,444	N/A	N/A	-3%
12900 Other Special Programs	\$49,395	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$76,458	\$99,460	\$47,879	\$0	-100%	-100%	-100%
14300 Summer School Programs; High School	\$61,818	\$37,529	\$22,474	\$10,248	-83%	-73%	-54%
16100 Remediation Testing	\$0	\$3,008	\$9,480	\$2,139	N/A	-29%	-77%
16200 Preventive Remediation	\$1,225	\$13,326	\$25,104	\$9,100	> 500%	-32%	-64%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$37,098	\$94,272	\$72,819	\$93,056	151%	-1%	28%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$43,314	\$33,000	\$9,625	\$42,625	-2%	29%	343%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$410,309	\$595,499	\$613,286	\$615,246	50%	3%	0%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$8,785	\$7,811	\$6,166	\$5,862	-33%	-25%	-5%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$103,135	\$41,720	\$54,769	\$42,146	-59%	1%	-23%
22130 Improvement of Instruction; Instructional Staff Training	\$17,896	\$28,282	\$166	\$8,743	-51%	-69%	> 500%
22220 Library/Media Services; School Library	\$216,106	\$239,652	\$98,636	\$167,582	-22%	-30%	70%
22230 Library/Media Services; Audiovisual	\$486	\$683	\$0	\$0	-100%	-100%	N/A
22240 Library/Media Services; Educational Television	\$11,573	\$0	\$0	\$0	-100%	N/A	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$1,645	\$20,787	\$4,604	\$330	-80%	-98%	-93%
22290 Library/Media Services; Other Educational Media Services	\$10,506	\$13,310	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$78,720	\$147,545	\$183,411	\$184,161	134%	25%	0%
22360 Instruction, Related Technology; Network Support	\$53,341	\$185,625	\$67,310	\$52,099	-2%	-72%	-23%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$58,599	\$146,960	\$79,558	N/A	36%	-46%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$144,210	\$148,631	\$56,325	\$104,581	-27%	-30%	86%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$304,876	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,744,957	\$8,417,570	\$8,224,628	\$7,656,003	14%	-9%	-7%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$63,541	\$71,085	\$0	\$0	-100%	-100%	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$47	N/A	N/A	N/A
21220 Guidance Services; Counseling Services	\$31,734	\$29,819	\$32,815	\$32,641	3%	9%	-1%
21290 Guidance Services; Other Guidance Services	\$1,732	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$34,121	\$75,287	\$71,821	\$85,162	150%	13%	19%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$16,660	\$76,124	N/A	N/A	357%
24100 Office of The Principal	\$494,407	\$713,836	\$721,666	\$723,313	46%	1%	0%
Student Instructional Support Total	\$625,535	\$890,027	\$842,963	\$917,288	47%	3%	9%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Scott County School District 1 (7230)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,000	\$10,383	\$10,765	\$10,765	8%	4%	0%
23150 Board of Education; Legal Services	\$300	\$1,485	\$0	\$0	-100%	-100%	N/A
23160 Board of Education; Promotion Expenses	\$2,999	\$6,974	\$19,936	\$6,722	124%	-4%	-66%
23210 Executive Administration; Office of The Superintendent	\$341,890	\$509,155	\$482,085	\$522,688	53%	3%	8%
23230 Executive Administration; Staff Relations and Negotiations	\$10,989	\$6,815	\$71	\$0	-100%	-100%	-100%
25191 Other Fiscal Services; Refund of Revenue	\$566	\$44,073	\$100	\$415	-27%	-99%	315%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$154	\$119	N/A	N/A	-23%
25750 Personnel Services; Health Services	\$8,507	\$4,350	\$1,319	\$1,746	-79%	-60%	32%
25790 Personnel Services; Other Professional Services	\$0	\$43,251	\$46,592	\$44,919	N/A	4%	-4%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,101,792	\$1,406,717	\$1,397,753	\$1,292,461	17%	-8%	-8%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$19,466	\$29,602	\$7,171	\$18,904	-3%	-36%	164%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$79,774	\$64,644	\$26,528	\$39,461	-51%	-39%	49%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,080	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$25,048	\$12,289	\$9,828	\$18,516	-26%	51%	88%
26600 Operation and Maintenance of Plant Services; Security Services	\$24,872	\$25,678	\$57,542	\$49,776	100%	94%	-13%
26700 Operation and Maintenance of Plant Services; Insurance	\$107,284	\$82,206	\$131,511	\$114,797	7%	40%	-13%
27010 Student Transportation; Service Area Direction	\$0	\$0	\$0	\$17,032	N/A	N/A	N/A
27100 Student Transportation; Vehicle Operation	\$274,645	\$225,761	\$198,685	\$217,997	-21%	-3%	10%
27200 Student Transportation; Monitoring Services	\$16,856	\$20,985	\$48,005	\$31,314	86%	49%	-35%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$65,061	\$65,436	\$88,739	\$75,307	16%	15%	-15%
27400 Student Transportation; Purchase of School Buses	\$97,228	\$147,343	\$0	\$0	-100%	-100%	N/A
27500 Student Transportation; Insurance on Buses	\$29,698	\$26,511	\$6,549	\$0	-100%	-100%	-100%
27700 Student Transportation; Contracted Transportation Services	\$25,543	\$26,826	\$31,329	\$28,982	13%	8%	-7%
31200 Food Services Operations; Food Preparation and Dispensing	\$292,504	\$335,747	\$360,318	\$344,175	18%	3%	-4%
31400 Food Services Operations; Food Purchases	\$321,424	\$342,770	\$351,624	\$352,656	10%	3%	0%
31900 Other Food Services	\$2,165	\$3,982	\$860	\$7,440	244%	87%	> 500%
Overhead and Operational Total	\$2,860,688	\$3,442,981	\$3,277,463	\$3,196,194	12%	-7%	-2%
Nonoperational							
33200 Community Recreation	\$15,007	\$27,775	\$22,027	\$2,363	-84%	-91%	-89%
33400 Athletic Coaches	\$114,546	\$159,277	\$165,692	\$153,874	34%	-3%	-7%
33500 Welfare Activities Services	\$35,298	\$31,914	\$33,751	\$23,854	-32%	-25%	-29%
33910 High School Band Uniforms	\$0	\$0	\$37,054	\$0	N/A	N/A	-100%
33990 Other Community Services; Other	\$6,139	\$11,849	\$0	\$120,495	> 500%	> 500%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$442,687	\$7,510	\$580	\$0	-100%	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$1,500	\$0	\$0	N/A	-100%	N/A
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$2,800	\$4,973	N/A	N/A	78%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$229,182	\$102,164	\$9,775	\$18,057	-92%	-82%	85%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$30,992	\$61,984	\$61,984	N/A	100%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$48,146	\$0	\$31,455	\$0	-100%	N/A	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$247,291	\$25,638	\$95,239	\$91,903	-63%	258%	-4%
51100 Debt Services; Principal on Debt; Bonds	\$157,346	\$160,453	\$157,023	\$158,071	0%	-1%	1%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$2,226	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$406,996	\$473,000	\$828,000	\$565,000	39%	19%	-32%
54100 Veterans' Memorial Fund; Principal	\$11,400	\$35,593	\$10,650	\$0	-100%	-100%	-100%
54200 Common School Fund; Principal	\$884,425	\$795,821	\$676,977	\$0	-100%	-100%	-100%
Nonoperational Total	\$2,598,461	\$1,863,486	\$2,133,006	\$1,202,800	-54%	-35%	-44%
Prorated By Fund							
26491 2007 Account Code - PERF	\$90,316	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Scott County School District 1 (7230)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26492 2007 Account Code - Social Security	\$516,433	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$48,428	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$471,339	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$8,841	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,282,799	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,418,157	\$0	\$0	\$0	N/A	N/A	N/A